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FILED
U.S. DISTRICT COURT

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DISTRICT OF UTAH

BY: _____

SEALED

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DERALD WILFORD GEDDES,

Defendant.

INDICTMENT

Violations:

26 U.S.C. § 7212(a)—Corrupt Endeavor

26 U.S.C. § 7201—Tax Evasion

26 U.S.C. § 7206(1)—Filing a False Tax
Return

The Grand Jury charges:

Case: 1:15-cr-00093
Assigned To : Campbell, Tena
Assign. Date : 12/2/2015
Description: USA v.

INTRODUCTION

1. Defendant DERALD WILFORD GEDDES ("GEDDES") was a dentist who lived in Ogden, Utah, and owned and operated a dental practice there.
2. Foothill Enterprises, LLC, was a corporation through which Defendant GEDDES operated his dental practice.
3. Crofton Trust was an entity that Defendant GEDDES designated as a member of Foothill Enterprises, LLC.

4. Mount Ogden Dental, PC, was a corporation through which Defendant GEDDES operated his dental practice.
5. Black Rock Ventures, LLC, was an entity that Defendant GEDDES used in an attempt to mislead the Internal Revenue Service ("IRS") as to his interest in certain real property.
6. Concatenate, LLC, was an entity that Defendant GEDDES used in an attempt to mislead the IRS as to his interest in certain real and personal property.
7. Empyreal Vinculum was an entity that Defendant GEDDES used in an attempt to mislead the IRS as to his interest in certain real and personal property.
8. Pellucid Ensconced Monad (a.k.a. Pllucid Ensconced Monad) was an entity that Defendant GEDDES used in an attempt to mislead the IRS as to his interest in certain real and personal property.

COUNT 1

26 U.S.C. § 7212(a)

(Corrupt Endeavor to Obstruct the Due Administration of the Internal Revenue Laws)

The allegations set forth in paragraphs 1 through 8 are re-alleged as if set forth herein.

9. Beginning as early as in and around 1998, and continuing until at least in and around 2014, in the District of Utah and elsewhere,

DERALD WILFORD GEDDES,

Defendant herein, corruptly endeavored to obstruct and impede the due administration of the internal revenue laws by committing acts, including, but not limited to, the following:

- a. Transferring and maintaining income, assets, and property interests in the names of his sister, other nominee individuals, and nominee entities, including, among others, Black Rock Ventures, LLC, Concatenate, LLC, Empyreal Vinculum, and Pellucid Ensconced Monad (a.k.a. Pllucid Ensconced Monad);
- b. Responding to correspondence from employees of the IRS with false statements about his income;

- c. Sending employees of the IRS requests for their Social Security numbers on IRS Form W-9, Request for Taxpayer Identification Number and Certification;
- d. Submitting bogus documents titled "Bond to discharge attachment for debt" to the IRS in purported satisfaction of his outstanding tax liabilities;
- e. Filing false liens, deeds of trust, secured interests, and other legal and property interests against his own real and personal property;
- f. Submitting corporate tax returns to the IRS that falsely reported that his dental practice had no gross receipts and sales; and
- g. Submitting false original and amended documents to the IRS, such as IRS Form 1096, Annual Summary and Transmittal of U.S. Information Returns, and IRS Form 1099-MISC, Miscellaneous Income.

All in violation of 26 U.S.C. § 7212(a).

COUNT 2

26 U.S.C. § 7201

(Evasion of Payment of Income Tax)

The allegations set forth in paragraphs 1 through 8 are re-alleged as if set forth herein.

10. Beginning no later than in and around 1999, the exact date being unknown to the Grand Jury, and continuing thereafter up to and including on or about the date of this Indictment, in the District of Utah and elsewhere,

DERALD WILFORD GEDDES,

Defendant herein, willfully attempted to evade and defeat the payment of income tax due and owing by him and any other entities related to him to the United States of America for the calendar years 1997, 1998, 1999, 2002, 2003, 2004 and 2005, in the amount of approximately \$4,286,200, by committing the following affirmative acts of evasion, among others:

- a. On or about August 27, 2007, submitting to the IRS a bogus "Bond to discharge attachment for debt," in the amount of \$2,000,000, that he fraudulently claimed

satisfied his outstanding tax liabilities for calendar years 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, and 2005;

- b. On or about August 27, 2007, submitting to the IRS a bogus "Bond to discharge attachment for debt," in the amount of \$3,000,000, that he fraudulently claimed satisfied his outstanding tax liabilities for calendar years 1997, 1998, 1999, and 2003;
- c. On or about October 19, 2007, causing to be filed with the State of Missouri articles of organization for Black Rock Ventures, LLC;
- d. On or about November 19, 2008, submitting to the IRS an IRS Form 1096 that falsely reported federal income tax withheld for himself for calendar year 2007 in the amount of \$8,254,287.88;
- e. On or about December 10, 2009, causing a deed of trust to be filed in the land records of Weber County, Utah, to encumber his real property located at 1500 36th Street, Ogden, Utah, with a false \$57,250 interest in the name of Black Rock Ventures, LLC;
- f. On or about May 2, 2012, causing to be filed with the State of Indiana articles of organization for Concatenate, LLC;
- g. On or about July 14, 2012, registering Post Office Box 150943 at the Mount Ogden Station, Utah, post office for Concatenate, LLC, and "Empyreal Vinculum (Trust);"
- h. On or about September 24, 2012, filing with the Utah Department of Commerce a "UCC 1 Filing Statement" to encumber his real property located at 1500 36th Street, Ogden, Utah, and other personal property with a false \$1.4 million interest in the name of secured party Pellucid Ensconced Monad, P.O. Box 150943, Ogden, Utah 84415;
- i. On or about December 31, 2013, while maintaining control over Concatenate, LLC, causing his sister, who was designated a trustee of the Empyreal Vinculum trust, to become the sole manager of Concatenate, LLC;

- j. On or about July 23, 2013, filing a "UCC 3 Filing Addendum" with the Utah Department of Commerce to encumber personal property and a partial interest in real property located at 1220 33rd Street, Suite D, Ogden, Utah, with a false \$1.4 million interest in the name of secured party Pellucid Ensconced Monad, P.O. Box 150943, Ogden, Utah 84415;
- k. On or about July 23, 2013, filing a "UCC 3 Filing Amendment" to change the secured party address of Pellucid Ensconced Monad from P.O. Box 150943, Ogden, Utah 84415, to 6622 East 129th Avenue, Crown Point, Indiana 46307;
- l. On or about August 11, 2013, filing with the Utah Department of Commerce a "UCC 3 Filing Amendment" to change the secured party from Pellucid Ensconced Monad to Pllucid Ensconced Monad;
- m. On or about July 29, 2013, submitting to the IRS an IRS Form 1120, U.S. Corporation Income Tax Return, on which he falsely reported that Mount Ogden Dental, PC, had no gross receipts and sales for calendar year 2011;
- n. On or about September 17, 2013, submitting to the IRS an IRS Form 1120, U.S. Corporation Income Tax Return, on which he falsely reported that Mount Ogden Dental, PC, had no gross receipts and sales for calendar year 2012; and
- o. On or about September 10, 2014, submitting to the IRS an IRS Form 1120, U.S. Corporation Income Tax Return, on which he falsely reported that Mount Ogden Dental, PC, had no gross receipts and sales for calendar year 2013.

All in violation of 26 U.S.C. § 7201.

COUNT 3

26 U.S.C. § 7206(1)

(Filing a False Tax Return)

The allegations set forth in paragraphs 1 through 8 are re-alleged as if set forth herein.

11. On or about July 29, 2013, in the District of Utah and elsewhere,

DERALD WILFORD GEDDES,

Defendant herein, a resident of Ogden, Utah, who was the president of Mount Ogden Dental, PC, a corporation, did willfully make and subscribe an IRS Form 1120, U.S. Corporation Income Tax Return, for Mount Ogden Dental, PC, for calendar year 2011, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That 2011 IRS Form 1120, which was prepared and signed in the District of Utah and was submitted to the IRS, falsely reported gross receipts and sales for calendar year 2011 in the amount of \$0 on line 1b, whereas, as he then and there knew, Mount Ogden Dental, PC, had gross receipts and sales of approximately \$520,000 for calendar year 2011.

All in violation of 26 U.S.C. § 7206(1).

COUNT 4

26 U.S.C. § 7206(1)

(Filing a False Tax Return)

The allegations set forth in paragraphs 1 through 8 are re-alleged as if set forth herein.

12. On or about September 17, 2013, in the District of Utah and elsewhere,

DERALD WILFORD GEDDES,

Defendant herein, a resident of Ogden, Utah, who was the president of Mount Ogden Dental, PC, a corporation, did willfully make and subscribe an IRS Form 1120, U.S. Corporation Income Tax Return, for Mount Ogden Dental, PC, for calendar year 2012, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That 2012 IRS Form 1120, which was prepared and signed in the District of Utah and was submitted to the IRS, falsely reported gross receipts and sales for calendar year 2012 in the amount of \$0 on line 1a, whereas, as he then and there knew, Mount Ogden Dental, PC, had gross receipts and sales of approximately \$540,000 for calendar year 2012.

All in violation of 26 U.S.C. § 7206(1).

COUNT 5

26 U.S.C. § 7206(1)

(Filing a False Tax Return)

The allegations set forth in paragraphs 1 through 8 are re-alleged as if set forth herein.

13. On or about September 10, 2014, in the District of Utah and elsewhere,

DERALD WILFORD GEDDES,

Defendant herein, a resident of Ogden, Utah, who was the president of Mount Ogden Dental, PC, a corporation, did willfully make and subscribe an IRS Form 1120, U.S. Corporation Income Tax Return, for Mount Ogden Dental, PC, for calendar year 2013, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That 2013 IRS Form 1120, which was prepared and signed in the District of Utah and was submitted to the IRS, falsely reported gross receipts and sales for calendar year 2013 in the amount of \$0 on line 1a, whereas, as he then and there knew, Mount Ogden Dental, PC, had gross receipts and sales of approximately \$440,000 for calendar year 2013.

All in violation of 26 U.S.C. § 7206(1).

A TRUE BILL:

/s/

FOREPERSON OF THE GRAND JURY

JOHN W. HUBER
UNITED STATES ATTORNEY

Mr. Hoffman

MATTHEW R. HOFFMAN
Special Assistant United States Attorney

Ben J. Weir

BENJAMIN J. WEIR
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